

Panaji, 28th June, 2002 (Ashada 7, 1924)

SERIES I No. 13

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Expenditure Division

Notification

5/18/2002-Fin(R&C)(1)

In exercise of the powers conferred by first proviso to sub-section (1) of section 7 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called as "the said Act") read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Schedules appended to the said Act, as follows:—

- (i) In the First Schedule appended to the said Act, entry No. 56 reading as "Moulded furniture" shall be omitted;
- (ii) In the Sixth Schedule appended to the said Act, against serial No.(1)(A), in column (3), for the figures and words "10% on sale price of cooked food and non-alcoholic drinks", the figures and words "8% on sale price of cooked food and non-alcoholic drinks" shall be substituted.

This Notification shall come into force with effect from 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(3)

In pursuance of entry 64 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 5/8/95-Fin(R&C)(7) dated 14-4-1995 published in the Official Gazette, Series I No. 2, dated 14-4-1995 (hereinafter called the "said Notification"), as follows:—

In the said Notification, for the words "Inj. Crystalline Insulin" appearing against serial No. 44, the words "Insuline in all forms" shall be substituted.

This Notification shall come into force with effect from 1st July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(4)

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) read with section

21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 5/6/2001-Fin(R&C)(3) dated 30-3-2001, published in the Official Gazette, Extraordinary No. 2, Series II No. 52, dated 30-3-2001 (hereinafter called the "said Notification"), as follows:—

In the said Notification, in the Schedule,—

- (i) in column (5), for the figures '31-7-2002', wherever they occur, the figures '31-3-2003' shall be substituted;
- (ii) against serial No. (13) in column (3) in item (i), for the words "in excess of two paise in a rupee", the words "in excess of one and half paise in a rupee" shall be substituted;
- (iii) against serial No. (14),—
 - a. in column (2), for the expression "3000 kls. during the first four months of the year 2002-03", the expression "12000 kls. during the year 2002-03" shall be substituted;
 - b. in column (4), in item (iii), for the expression "in his own trawler during the first four months of the year 2001-02", the expression "in his own trawler during the year 2002-03" shall be substituted.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(8)

The Government of Goa is hereby pleased to amend the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2001, published in the Official Gazette (Extraordinary) Series I No. 18, dated 3-8-2001, under Notification

No. 5/17/2001-Fin(R&C)(4) dated 1-8-2001, as follows, namely:—

1. *Short title and commencement.*— (1) This Scheme may be called the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment (Amendment) Scheme, 2002.

(2) It shall come into force with effect from 1st day of July, 2002.

2. *Amendment of clause 2.*— In the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2001, in clause (2),

- (i) for sub-clause (b), the following shall be substituted, namely:—

"(b) 'discounted value' means 18.75% of the aggregate value of the tax liability and interest thereon at 8% per annum for eighteen years at compounded rate";

- (ii) in sub-clause (e), in item (i), for the words and figures "Central Sales Tax Act, 1964", the words and figures "Goa Sales Tax Act, 1964" shall be substituted;

- (iii) for existing sub-clause (f), the following shall be substituted, namely:—

"(f) 'net present value' means the amount equal to sales tax liability of the eligible unit during given period reduced by discounted value or 25% of sales tax payable, whichever is more".

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(10)

In exercise of the powers conferred by sub-section (1) and (2) of section 25 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897),

the Government of Goa, hereby amends the Government Notification No. 5/7/2000-Fin(R&C)(7) dated 14-11-2000, published in the Official Gazette, Extraordinary No. 3, Series II No. 32, dated 14-11-2000 (hereinafter referred to as the "said Notification"), as follows:—

In the Schedule appended to the said Notification, against serial number 3, in column (2), the words "cartons, laminated or otherwise", and the words "corrugated-board boxes", shall be omitted.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(12)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/7/2000-Fin(R&C)(5) dated 14-11-2000, published in the Official Gazette, Extraordinary, Series I No. 32, dated 14-11-2000 (hereinafter referred to as the "said Notification"), as follows:—

In the said Notification, against serial number 7, in column (3), for figure "5%", the figure "2%" shall be substituted.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(13)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act"), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 5/7/2000-Fin(R&C)(6) dated 14-11-2000, published in the Official Gazette, Extraordinary, Series I No. 32, dated 14-11-2000 (hereinafter referred to as the "said Notification"), as follows:—

- (i) In the said Notification, in the TABLE, against serial number (24), in column (2), for the words "fibre board cases, paper boxes, folding cartons, paper bags, carrier bags and cardboard boxes, corrugated board boxes", the words "fibre board boxes, paper bags and carrier bags" shall be substituted;
- (ii) against serial number (36), in column (3), for the words "Three paise in every ten rupees", the words "one paisa in a rupee" shall be substituted.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.

Notification

5/18/2002-Fin(R&C)(15)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa, hereby amends the Government Notification No. 30/1/2001-Fin(R&C) (1) dated 30-3-2001, published in the Official Gazette,

Extraordinary No. 2, Series II No. 52, dated 30-3-2001 (hereinafter called the "said Notification"), as follows:-

In the Schedule appended to the said Notification,—

(i) against serial number (2),

(a) in column (4),— for condition (ii), the following condition shall be substituted, namely:—

"(ii) no tax should be charged on any of the exempted services.";

(b) after condition (ii), the following condition shall be inserted, namely:—

"(iii) the hotelier providing luxuries in a hotel should not be in default for payment of tax due during the period for which the exemption is claimed.";

(ii) against serial number (3), in column (2), for the figures and words "1st June to 31st August", the figures and words "15th June to 14th October" shall be substituted;

(iii) against serial number (3), in column (3), for the figures and words "3 paise in a rupee", the words "two and half paise in a rupee" shall be substituted.

This Notification shall come into force with effect from 1st day of July, 2002.

By order and in the name of the Governor of Goa.

G. P. Chimulkar, Special Secretary (Finance).

Panaji, 28th June, 2002.